

Department of the Treasury
Internal Revenue Service

For calendar year 1991, or tax year beginning....., 1991, and ending....., 19.....
Instructions are separate. See page 1 for Paperwork Reduction Act Notice.

Name, Employer identification number, Date incorporated, City or town, state, and ZIP code, D Check applicable boxes, E Check applicable box, F Check box for kind of company

Table with 18 rows for Tax Computation and Payments, including taxable income, taxes, credits, and total tax.

Please Sign Here, Preparer's signature, Firm's name, Preparer's social security no., E.I. No., ZIP code

**Schedule A Taxable Income—Section 832 (See instructions.)**

<b>Income</b>	<b>1</b> Premiums earned (Schedule E, line 7) . . . . .	<b>1</b>		
	<b>2</b> Dividends (Schedule C, line 14, column (c)) . . . . .	<b>2</b>		
		<b>(a) Interest received</b>	<b>(b) Amortization of premium</b>	<b>(c) Balance ((a) less (b))</b>
	<b>3a</b> Gross interest . . . . .			
	<b>b</b> Interest exempt under section 103 . . . . .			
	<b>c</b> Taxable interest (line 3a less line 3b) . . . . .			
	<b>3c</b>			
	<b>4</b> Rents . . . . .	<b>4</b>		
	<b>5</b> Royalties . . . . .	<b>5</b>		
	<b>6</b> Capital gain net income (attach Schedule D (Form 1120)) . . . . .	<b>6</b>		
	<b>7</b> Net gain or (loss) from Form 4797, line 18, Part II (attach Form 4797) . . . . .	<b>7</b>		
	<b>8</b> Certain mutual fire or flood insurance companies (section 832(b)(1)(D)) . . . . .	<b>8</b>		
	<b>9</b> Income on account of special income and deduction accounts . . . . .	<b>9</b>		
	<b>10</b> Income from protection against loss account (Schedule K, line 2e) . . . . .	<b>10</b>		
<b>11</b> Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts . . . . .	<b>11</b>			
<b>12</b> Income from a special loss discount account (attach Form 8816) . . . . .	<b>12</b>			
<b>13</b> Other income (attach schedule) . . . . .	<b>13</b>			
<b>14</b> Gross income. Add lines 1 through 13 . . . . .	<b>14</b>			
<b>Deductions (See instructions for limitations on deductions)</b>	<b>15</b> Compensation of officers (Schedule I) . . . . .	<b>15</b>		
	<b>16a</b> Salaries and wages ▶ _____ <b>b</b> Less jobs credit ▶ _____ <b>c</b> Balance ▶ _____	<b>16c</b>		
	<b>17</b> Agency balances and bills receivable that became worthless during the tax year . . . . .	<b>17</b>		
	<b>18</b> Rents . . . . .	<b>18</b>		
	<b>19</b> Taxes . . . . .	<b>19</b>		
	<b>20a</b> Interest ▶ _____ <b>b</b> Less tax-exempt interest exp. ▶ _____ <b>c</b> Bal. ▶ _____	<b>20c</b>		
	<b>21</b> Contributions (see instructions for 10% limitations) . . . . .	<b>21</b>		
	<b>22</b> Depreciation (attach Form 4562) . . . . .	<b>22</b>		
	<b>23</b> Depletion . . . . .	<b>23</b>		
	<b>24</b> Pension, profit-sharing, etc., plans . . . . .	<b>24</b>		
	<b>25</b> Employee benefit programs . . . . .	<b>25</b>		
	<b>26</b> Losses incurred (Schedule F, line 13) . . . . .	<b>26</b>		
	<b>27</b> Additional deduction (attach Form 8816) . . . . .	<b>27</b>		
	<b>28</b> Other capital losses (Schedule G, line 12, column (g)) . . . . .	<b>28</b>		
	<b>29</b> Dividends to policyholders . . . . .	<b>29</b>		
	<b>30</b> Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts . . . . .	<b>30</b>		
	<b>31</b> Other deductions (attach schedule) . . . . .	<b>31</b>		
	<b>32</b> Total deductions. Add lines 15 through 31 . . . . .	<b>32</b>		
	<b>33</b> Subtotal (line 14 less line 32) . . . . .	<b>33</b>		
	<b>34a</b> Special deduction for section 833 organizations (Schedule H, line 6) . . . . .	<b>34a</b>		
	<b>b</b> Deduction on account of special income and deduction accounts . . . . .	<b>34b</b>		
	<b>c</b> Total. Add lines 34a and 34b. . . . .	<b>34c</b>		
	<b>35</b> Subtotal (line 33 less line 34c) . . . . .	<b>35</b>		
	<b>36a</b> Dividends-received deduction (Schedule C, line 27) . . . . .	<b>36a</b>		
	<b>b</b> Net operating loss deduction . . . . .	<b>36b</b>		
	<b>c</b> Total. Add lines 36a and 36b. . . . .	<b>36c</b>		
	<b>37</b> Taxable income (line 35 less line 36c). Enter here and on page 1, line 1 . . . . .	<b>37</b>		

**Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834**  
(See instructions.)

	(a) Interest received	(b) Amortization of premium	(c) Balance ((a) less (b))		
<b>Income</b>	<b>1a</b> Gross interest . . . . .				
	<b>b</b> Interest exempt under section 103 . . . . .				
	<b>c</b> Taxable interest (line 1a less line 1b) . . . . .				
	<b>2</b> Dividends (Schedule C, line 14, column (c)) . . . . .				
	<b>3</b> Gross rents . . . . .				
	<b>4</b> Gross royalties . . . . .				
	<b>5</b> Gross income from trade or business other than insurance business and from Form 4797 . . . . .				
	<b>6</b> Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C). . . . .				
<b>7</b> Gain from line 11 of separate Schedule D (Form 1120) . . . . .			<b>1c</b>		
<b>8</b> Gross investment income. Add lines 1c through 7. . . . .				<b>2</b>	
<b>Deductions</b>	<b>9</b> Real estate taxes . . . . .			<b>3</b>	
	<b>10</b> Other real estate expenses . . . . .			<b>4</b>	
	<b>11</b> Depreciation (attach Form 4562) . . . . .			<b>5</b>	
	<b>12</b> Depletion . . . . .			<b>6</b>	
	<b>13</b> Trade or business deductions as provided in section 834(c)(8) (attach schedule) . . . . .			<b>7</b>	
	<b>14</b> Interest . . . . .			<b>8</b>	
	<b>15</b> Other capital losses (Schedule G, line 12, column (g)) . . . . .			<b>9</b>	
	<b>16</b> Total. Add lines 9 through 15. . . . .			<b>10</b>	
	<b>17</b> Investment expenses (attach schedule) . . . . .			<b>11</b>	
	<b>18</b> Total deductions. Add lines 16 and 17. . . . .			<b>12</b>	
	<b>19</b> Line 8 less line 18 . . . . .			<b>13</b>	
	<b>20</b> Dividends-received deduction (Schedule C, line 27) . . . . .			<b>14</b>	
<b>21</b> Taxable investment income. Line 19 less line 20. Enter here and on page 1, line 2. . . . .			<b>15</b>	<b>16</b>	
			<b>17</b>	<b>18</b>	
			<b>18</b>	<b>19</b>	
			<b>19</b>	<b>20</b>	
			<b>20</b>	<b>21</b>	

**Part II—Invested Assets Book Values**  
(Complete only if claiming a deduction for general expenses allocated to investment income.)

	(a) Beginning of tax year		(b) End of tax year	
<b>22</b> Real estate . . . . .	<b>22</b>			
<b>23</b> Mortgage loans. . . . .	<b>23</b>			
<b>24</b> Collateral loans. . . . .	<b>24</b>			
<b>25</b> Policy loans, including premium notes . . . . .	<b>25</b>			
<b>26</b> Bonds of domestic corporations . . . . .	<b>26</b>			
<b>27</b> Stock of domestic corporations . . . . .	<b>27</b>			
<b>28</b> Government obligations, etc. . . . .	<b>28</b>			
<b>29</b> Bank deposits bearing interest . . . . .	<b>29</b>			
<b>30</b> Other interest-bearing assets (attach schedule) . . . . .	<b>30</b>			
<b>31</b> Total. Add lines 22 through 30. . . . .	<b>31</b>			
<b>32</b> Add columns (a) and (b), line 31 . . . . .			<b>32</b>	
<b>33</b> Mean of the invested assets for the tax year (enter one-half of line 32) . . . . .			<b>33</b>	
<b>34</b> Multiply line 33 by .0025 . . . . .			<b>34</b>	
<b>35</b> Income base. Line 1b, column (c) plus line 8 less line 16. . . . .	<b>35</b>			
<b>36</b> Multiply line 33 by .0375 . . . . .	<b>36</b>			
<b>37</b> Line 35 less line 36. Do not enter less than zero. . . . .	<b>37</b>			
<b>38</b> Multiply line 37 by .25 . . . . .			<b>38</b>	
<b>39</b> Limitation on deduction for investment expenses. Add lines 34 and 38 . . . . .			<b>39</b>	

**Schedule C Dividends and Special Deductions**  
(See instructions.)

- Income**
- 1** Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .
  - 2** Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .
  - 3** Dividends on debt-financed stock of domestic and foreign corporations . . . . .
  - 4** Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .
  - 5** Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .
  - 6** Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs . . . . .
  - 7** Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs . . . . .
  - 8** Dividends on stock of wholly owned foreign subsidiaries and FSCs . . . . .
  - 9** Dividends from affiliated companies . . . . .
  - 10** Other dividends from foreign corporations not included on lines 6, 7, and 8 . . . . .
  - 11** Income from controlled foreign corporations under sub-part F (attach Forms 5471) . . . . .
  - 12** Foreign dividend gross-up (section 78) . . . . .
  - 13** Other dividends (attach schedule) . . . . .
  - 14** Total dividends. Add lines 1 through 13. Enter the amount from column (c) on Schedule A, line 2, or Schedule B, line 2, whichever applies . . . . .

		Dividends Received		(c) Total dividends-received (a) plus (b)
		(a) Not subject to section 832(b)(5)(B)	(b) Subject to section 832(b)(5)(B)	
<b>1</b>				
<b>2</b>				
<b>3</b>				
<b>4</b>				
<b>5</b>				
<b>6</b>				
<b>7</b>				
<b>8</b>				
<b>9</b>				
<b>10</b>				
<b>11</b>				
<b>12</b>				
<b>13</b>				
<b>14</b>				

- Deduction**
- 15** Multiply Line 1 by 70% . . . . .
  - 16** Multiply Line 2 by 80% . . . . .
  - 17** Deduction for line 3 (see instructions) . . . . .
  - 18** Multiply Line 4 by 41.176% . . . . .
  - 19** Multiply Line 5 by 47.059% . . . . .
  - 20** Multiply Line 6 by 70% . . . . .
  - 21** Multiply Line 7 by 80% . . . . .
  - 22** Multiply Line 8 by 100% . . . . .
  - 23** **Total.** Add lines 15 through 22. (See instructions for limitation.) . . . . .
  - 24** Multiply Line 9 by 100% . . . . .
  - 25** Total. Add line 23, column (a), and line 24, column (a) . . . . .
  - 26** Total. Add line 23, column (b), and line 24, column (b). Enter here and on Schedule F, line 10. . . . .
  - 27** Total deduction. Add line 23, column (c), and line 24, column (c). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies . . . . .

		Dividends-Received Deduction		(c) Total dividends-received deduction (a) plus (b)
		(a) Not subject to section 832(b)(5)(B)	(b) Subject to section 832(b)(5)(B)	
<b>15</b>				
<b>16</b>				
<b>17</b>				
<b>18</b>				
<b>19</b>				
<b>20</b>				
<b>21</b>				
<b>22</b>				
<b>23</b>				
<b>24</b>				
<b>25</b>				
<b>26</b>				
<b>27</b>				<b>27</b>

**Schedule E Premiums Earned—Section 832** (See instructions.)

<b>1</b>	Net premiums written . . . . .		<b>1</b>	
<b>2</b>	Plus: Unearned premiums on outstanding business at the end of the preceding tax year:			
<b>a</b>	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations . . . . .	<b>2a</b>		
<b>b</b>	Enter 90% of unearned premiums attributable to insuring certain securities . . . . .	<b>2b</b>		
<b>c</b>	Discounted unearned premiums attributable to title insurance . . . . .	<b>2c</b>		
<b>d</b>	Enter 80% of all other unearned premiums . . . . .	<b>2d</b>		
<b>e</b>	Total. Add lines 2a through 2d . . . . .		<b>2e</b>	
<b>3</b>	Line 1 plus line 2e . . . . .		<b>3</b>	
<b>4</b>	Less: Unearned premiums on outstanding business at the end of the current tax year:			
<b>a</b>	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations . . . . .	<b>4a</b>		
<b>b</b>	Enter 90% of unearned premiums attributable to insuring certain securities . . . . .	<b>4b</b>		
<b>c</b>	Discounted unearned premiums attributable to title insurance . . . . .	<b>4c</b>		
<b>d</b>	Enter 80% of all other unearned premiums . . . . .	<b>4d</b>		
<b>e</b>	Total. Add lines 4a through 4d . . . . .		<b>4e</b>	
<b>5</b>	Line 3 less line 4e . . . . .		<b>5</b>	
<b>6</b>	Transitional adjustment (Fiscal year filers see instructions.)			
<b>a</b>	Unearned premiums (other than title, life, and those described in sections 832(b)(7)(B) and 833) as of 12/31/86 . . . . .	<b>6a</b>		
<b>b</b>	Multiply Line 6a by .033333 . . . . .		<b>6b</b>	
<b>c</b>	Unearned premiums attributable to insuring certain securities as of 12/31/86 . . . . .	<b>6c</b>		
<b>d</b>	Multiply Line 6c by .016667 . . . . .		<b>6d</b>	
<b>e</b>	Adjustment for corporations terminating as an insurance company taxable under section 831(a) . . . . .		<b>6e</b>	
<b>f</b>	Total. Add lines 6b, 6d, and 6e . . . . .		<b>6f</b>	
<b>7</b>	Premiums earned. Line 5 plus line 6f. Enter here and on Schedule A, line 1 . . . . .		<b>7</b>	

**Schedule F Losses Incurred—Section 832** (See instructions.)

<b>1</b>	Losses paid during the tax year (attach schedule) . . . . .		<b>1</b>	
<b>2</b>	Plus the balance outstanding at the end of the current tax year for:			
<b>a</b>	Unpaid losses on life insurance contracts . . . . .	<b>2a</b>		
<b>b</b>	Discounted unpaid losses . . . . .	<b>2b</b>		
<b>c</b>	Total. Add lines 2a and 2b. . . . .		<b>2c</b>	
<b>3</b>	Line 1 plus line 2c . . . . .		<b>3</b>	
<b>4</b>	Less the balance outstanding at the end of the preceding tax year for:			
<b>a</b>	Unpaid losses on life insurance contracts . . . . .	<b>4a</b>		
<b>b</b>	Discounted unpaid losses . . . . .	<b>4b</b>		
<b>c</b>	Total. Add lines 4a and 4b. . . . .		<b>4c</b>	
<b>5</b>	Line 3 less line 4c . . . . .		<b>5</b>	
<b>6</b>	Estimated salvage and reinsurance recoverable as of the end of the preceding tax year . . . . .		<b>6</b>	
<b>7</b>	Estimated salvage and reinsurance recoverable as of the end of the current tax year . . . . .		<b>7</b>	
<b>8</b>	Losses incurred (line 5 plus line 6 less line 7) . . . . .		<b>8</b>	
<b>9</b>	Tax-exempt interest subject to section 832(b)(5)(B) . . . . .	<b>9</b>		
<b>10</b>	Dividends-received deduction subject to section 832(b)(5)(B)—Enter the amount from Schedule C, line 26 . . . . .	<b>10</b>		
<b>11</b>	Total. Line 9 plus line 10 . . . . .	<b>11</b>		
<b>12</b>	Reduction of deduction under section 832(b)(5)(B). Multiply Line 11 by .15 . . . . .		<b>12</b>	
<b>13</b>	Losses incurred deductible under section 832(c)(4). Line 8 less line 12. Enter here and on Schedule A, line 26 . . . . .		<b>13</b>	

**Schedule G Other Capital Losses** (See instructions.)

(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders . . . . .	1		
2	Losses paid . . . . .	2		
3	Expenses paid . . . . .	3		
4	Total. Add lines 1, 2, and 3 . . . . .	4		
Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received . . . . .	5		
6	Dividends received (Schedule C, line 14, column (c)) . . . . .	6		
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only) . . . . .	7		
8	Net premiums received . . . . .	8		
9	Total. Add lines 5 through 8 . . . . .	9		
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter zero . . . . .	10		

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11						
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies) . . . . .					

**Schedule H Special Deduction for Section 833 Organizations** (See instructions.)

**Part I—Special Deduction**

1	Health care claims incurred during the tax year . . . . .	1		
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims . . . . .	2		
3	Total. Add lines 1 and 2 . . . . .	3		
4	Multiply Line 3 by .25 . . . . .	4		
5	Beginning adjusted surplus (see instructions) . . . . .	5		
6	Special deduction. Line 4 less line 5. If zero or less, enter zero. Enter here and on Schedule A, line 34a. (See instructions for limitation.) . . . . .	6		

**Part II—Ending Adjusted Surplus**

7	Beginning adjusted surplus (line 5, Part I) . . . . .	7		
8	Special deduction (line 6, Part I) . . . . .	8		
9	Net operating loss deduction (Schedule A, line 36b) . . . . .	9		
10	Net exempt income (see instructions):			
a	Adjusted tax-exempt income . . . . .	10a		
b	Adjusted dividends-received deduction . . . . .	10b		
11	Taxable income (Schedule A, line 37) . . . . .	11		
12	Ending adjusted surplus. Add lines 7 through 11 . . . . .	12		

**Schedule I Compensation of Officers** (See instructions.)

**Schedule J Other Information**

	Yes	No		Yes	No
<b>1</b> Check method of accounting:			Enter number of Forms 5471 attached ▶ .....		
<b>a</b> <input type="checkbox"/> Cash					
<b>b</b> <input type="checkbox"/> Accrual			<b>6</b> At any time during the tax year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See the instructions for more information including filing requirements for form TD F 90-22.1.) . . . . .		
<b>c</b> <input type="checkbox"/> Other (specify) ▶ .....			If "Yes," enter the name of the foreign country. ▶ .....		
<b>2</b> Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . .			<b>7</b> Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not it has any beneficial interest in it? (If "Yes," the corporation may be required to file Form 3520, 3520-A, or 926.) . . . . .		
If "Yes," attach a schedule showing:			<b>8</b> Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? . . . . .		
(a) Name, address, and identification number;			<b>9a</b> Enter the total unpaid losses shown on the corporation's annual statement:		
(b) Percentage owned; and (c) Taxable income or (loss) before NOL or special deductions of such corporation for the tax year ending with or within your tax year.			(1) for the current tax year: \$ .....		
<b>3</b> Did any individual, partnership, corporation, estate, or trust, at the end of the tax year, own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete <b>a</b> and <b>b</b> . . . . .			(2) for the previous tax year: \$ .....		
<b>a</b> Attach a schedule showing name, address, and identification number;			<b>b</b> Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
<b>b</b> Enter percentage owned ▶ .....			(1) for the current tax year: \$ .....		
<b>4</b> Did one foreign person (See instructions for definition) at any time during the tax year own at least 25% of:			(2) for the previous tax year: \$ .....		
<b>a</b> The total voting power of all classes of stock of the corporation entitled to vote, or			<b>10</b> Does the corporation discount any of the loss reserves shown on its annual statement? . . . . .		
<b>b</b> The total value of all classes of stock of the corporation? . . . . .			<b>11</b> Enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ \$		
If "Yes," the corporation may have to file Form 5472.					
If "Yes," enter owner's country(ies) ▶ .....					
Enter number of Forms 5472 attached ▶ .....					
<b>5</b> Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) . . . . .					
If "Yes," attach Form 5471 for each such corporation.					

**Schedule K Subtractions From Protection Against Loss Account** (See instructions.)  
(References are to section 824(d)(1) prior to its repeal by P.L. 99-514.)

	1		
<b>1</b> Balance at the beginning of the year . . . . .			
<b>2</b> Subtractions (attach computation of any items on lines 2a through 2d):			
<b>a</b> Section 824(d)(1)(B) . . . . .	<b>2a</b>		
<b>b</b> Section 824(d)(1)(C) . . . . .	<b>2b</b>		
<b>c</b> Section 824(d)(1)(D) . . . . .	<b>2c</b>		
<b>d</b> Section 824(d)(1)(E) . . . . .	<b>2d</b>		
<b>e</b> Total. Add lines 2a through 2d. Enter here and on Schedule A, line 10 . . . . .	<b>2e</b>		
<b>3</b> Balance at the end of the year. Line 1 less line 2e . . . . . ▶	<b>3</b>		

**Schedule L Balance Sheets** (All filers are required to complete this schedule.)

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach schedule)				
7 Loans to stockholders				
8 Mortgage and real estate loans				
9 Other investments (attach schedule)				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	( )		( )	
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Other assets (attach schedule)				
15 Total assets				
<b>Liabilities and Stockholders' Equity</b>				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Insurance liabilities (See instructions)				
19 Other current liabilities (attach schedule)				
20 Loans from stockholders				
21 Mortgages, notes, bonds payable in 1 year or more				
22 Other liabilities (attach schedule)				
23 Capital stock: a Preferred stock				
b Common stock				
24 Paid-in or capital surplus				
25 Retained earnings—Appropriated (attach schedule)				
26 Retained earnings—Unappropriated				
27 Less cost of treasury stock	( )		( )	
28 Total liabilities and stockholders' equity				

**Schedule M-1 Reconciliation of Income per Books with Income per Return**

(The corporation is not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		a Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		a Depreciation \$	
a Depreciation \$		b Contributions carryover \$	
b Contributions carryover \$			
c Travel and entertainment \$		9 Total of lines 7 and 8	
6 Total of lines 1 through 5		10 Income (Schedule A, line 35)—line 6 less line 9	

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)**

(The corporation is not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

1 Balance at beginning of year		5 Distributions: a Cash	
2 Net income per books		b Stock	
3 Other increases (itemize)		c Property	
		6 Other decreases (itemize)	
4 Total of lines 1, 2, and 3		7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less line 7)	